

**Last, Best, and Final Offer by the
Board of Education of Hiawatha Community Unit School District 426,
To the Hiawatha Classroom Teachers' Association
September 26, 2012**

Introduction

The following offer is made pursuant to 115 ILCS 5/12 by the Board of Education of Hiawatha Community Unit School District 426, Dekalb County, Illinois (Board) to the Hiawatha Classroom Teachers' Association (HCTA).

The substance of the offer is identical to the Board's offer that was presented to the HCTA on September 11, 2012. Additional information is provided with this offer in order to assist the Illinois Educational Labor Relations Board (IELRB) and public in understanding the context in which this offer is made.

The School District currently projects that it will incur a deficit of approximately \$126,000 in its Education fund for this school year; teacher salaries and benefits are paid from the Education fund. The School District also currently projects that it will incur an overall deficit for this school year in its operating funds. This will require the School District to spend down its reserve funds by the same amount in order to cover this deficit. The causes of this deficit are well-known to anyone following public education in the State:

- The equalized assessed valuation of taxable property in the School District has significantly decreased, and foreclosures on taxable property in the School District have increased. This has caused and will continue to cause the amount of property tax revenue collected by the School District to decrease.
- The amount of revenue received by the School District from the State has decreased (from \$5,643,281 in fiscal year 2012, to projected revenues of \$5,417,033 in fiscal year 2013). The State has advised the School District that payment of this decreased amount of funding will be substantially delayed (as has been the case for the past two school years).
- The School District's operational costs continue to increase.
- The Board has not increased its property tax rate for the past five years' tax levies, because it did not want to add to the adversity that has already been placed on its community by the recent economic downturn.

Attached to this proposal is a summary of the current financial projection for the School District's Education fund.

The School District must also deal with the continued legislative uncertainty over pension reform. There continues to be significant talk in Springfield on re-structuring the way in which the Teachers' Retirement System (TRS) is funded. TRS is the State pension system to which the School District's teachers belong. By State law, the amount paid by the School District to TRS is .58% of the total amount of creditable earnings paid by the School District to its teachers. Several State legislators have suggested that this amount be significantly increased; for example, an estimate prepared by Governor Quinn's office shows the amount paid by the

School District to TRS would increase from \$13,561.27 in the 2011-12 school year (fiscal year 2012), to \$33,647 in fiscal year 2014, \$70,207 in fiscal year 2015, \$110,014 in fiscal year 2016, \$153,359 in fiscal year 2017 and so on, until the School District would be obligated to pay the entire contribution that current law requires be paid by the State and the School District in fiscal year 2019 (\$216,174 by the estimate of Governor Quinn's office).

All of these conditions have combined to place the School District in an untenable position. Its current financial condition requires that significant cuts to staff and/or programs and activities be made in order to continue being able to operate (regardless of the terms of any settlement with the HCTA), and it has told this to the HCTA. However, the HCTA's final offer that was given to the School District on September 19, 2012, requests that teachers receive the 2.5% salary increases included in the last contract's salary schedule for years of experience (step movement) and receiving an advanced degree (lane movement); a \$500 increase to the amount of the salaries listed in that salary schedule; and, an increase of up to 8% in the amount that the Board pays on behalf of the teachers for medical insurance. Meanwhile, the Board would continue to pay the teachers' required contribution to TRS (an amount equal to 10.3753% of teachers' creditable earnings under TRS rules, which resulted in a cost to the Board of \$219,786.54 for the 2011-12 school year).

In recognition of its staff, and in a sincere attempt to avoid a disruption to this school year, the Board has offered to pay each full-time teacher an additional \$650, and assume the requested increase to its medical insurance contributions. The Board would also continue to pay the teachers' TRS contributions up to the current 10.3753%.

Negotiations History

Negotiations began on May 7, 2012. The parties agreed to request the assistance of a mediator from the Federal Mediation and Conciliation Service on August 8, 2012. The first mediated negotiations session took place on September 4, 2012.

The parties' 2011-2012 collective bargaining agreement expired on June 30, 2012. Consistent with applicable law, members of the HCTA bargaining unit have continued to receive the same salary and benefits as they did at the time the 2011-2012 collective bargaining agreement expired.

Both of the parties' final offers seek a one-year contract. Initially, the HCTA sought a two-year agreement that the School District estimates would have increased teachers' salaries and benefits by more than 8% over two years, on average. Because of the economic conditions and legislative uncertainty summarized above, the Board's initial offer was for a one-year contract with no salary increases, but with increase in the amount of additional Board-paid medical insurance contributions of up to 8%. This gap between the parties' initial offers is estimated by the School District to be over \$250,000.00 in salary and more than \$25,000.00 in additional Board-paid medical insurance contributions. The estimated gap between the parties' final offers is approximately \$44,000-\$45,000 in salary. There is no gap between the final offers as to the amount of additional Board-paid medical insurance contributions.

Cost summaries of the major elements of the parties' final offers are set forth below. A detailed cost summary of teacher salaries and benefits for the 2011-2012 school year, as well as projected salaries and benefits under each party's final offer, are attached.

As of the date of the parties' final offers, there appear to be no outstanding language issues between them. On May 22, 2012, the HCTA made two proposals to change language from the 2011-12 agreement, to which the Board submitted formal counter-proposals on May 30, 2012. The HCTA did not make a formal response to the Board's counter-proposals. Accordingly, the Board has requested as part of its final offer that the language from the 2011-12 agreement remained unchanged. The HCTA has made the same request as part of its final offer.

The Board and Administration of the School District greatly appreciates and recognizes the hard and challenging work that our staff does day-in and day-out. However, the salary schedule of the last several agreements is simply unsustainable – continuing to follow it will only serve to increase both the size and severity of the staff and program/activity cuts that simply cannot be avoided. The Board seeks a one-year contract that will strike a difficult but necessary balance between providing staff with locally competitive compensation and economically necessary staff and/or program reductions, allow the parties time to sort out the current economic and legislative uncertainty, and allow them to begin the difficult but necessary re-examination and re-structuring of teacher wages and compensation.

The School District must in the future be able to live within what are projected to be steadily decreasing revenues, and to effectively manage its finances for the benefit of its students, teachers and support staff, and a community that depends on both the Board and the members of the HCTA bargaining unit to deliver the best education possible. As the most recent financial projections for the District clearly show, this is simply not possible under the District's current economic structure. It is the Board's sincere hope that the HCTA will recognize this and accept the Board's final offer.

Sincerely,

The Board of Education and Administration of Hiawatha Community Unit School District 426

Last, Best, and Final Offer of the Board of Education of Hiawatha Community Unit School District 426, Dekalb County Illinois, to the Hiawatha Classroom Teachers' Association – September 26, 2012

The Board's final offer is as follows:

1. Include the parties' tentative agreement to minor changes in the schedule for extra-curricular activity stipends.
2. Include the following provisions:

12.1 SALARY.

A. The base salary for 2012-2013 will be \$32,500. (Appendix A-1)

Notwithstanding anything contained in this Agreement to the contrary, the following shall apply for the 2012-2013 school year. The Appendix A-1 salary schedule shall only be used for the initial placement of teachers. No changes shall be made to the Appendix A-1 salary schedule during the 2012-2013 school year.

For the 2012-2013 school year, each teacher's base salary shall be increased by \$650.00 over his/her 2011-2012 base salary. All salary increases provided for in this Agreement shall be paid "off-schedule".

(Note: this provides teachers with an average compensation increase of approximately 1.5% for the 2012-13 school year)

For the 2012-2013 school year, no step movement on the Appendix A-1 salary schedule shall occur. By virtue of not receiving step movement, teachers will not be affected with regard to their seniority accrual, tenure rights, or any other benefit or right that may derive by virtue of their longevity in the District. Only their compensation for the 2012-2013 school year will be affected because of their being "frozen" on the steps.

12.3 INSURANCE.

In the 2012-2013 school year, the Board will provide single coverage health insurance for each employee (\$657.00 for each employee).

(Note: this is a monthly per teacher payment)

12.4 HORIZONTAL SALARY ADVANCEMENT.

Advancement of the salary schedule by means of further education shall be by 8 semester hour increments between columns A and D, and between E and I.

12.7 RETIREMENT INCENTIVE PROGRAM – Update relevant dates; no other language changes

Length of Contract: Both the Board and the HCTA have proposed a one-year contract covering the 2012-13 school year.

Last Offer Comparative Summary

The average teacher salary in the School District, as reported to the Illinois State Board of Education for the 2011-12 school year, was \$50,764.00. The following summary estimates the major cost elements of each party's final offer to this average salary. A detailed cost summary of teacher salaries and benefits for the 2011-2012 school year, as well as projected salaries and benefits under each party's final offer, are attached.

Last School Year 2011-12

\$50,764 – Salary

5,267 – TRS (Paid by Board; 10.3753% of teacher's salary)

7,099 – Medical Insurance

\$63,130 Total

Board Final Offer

\$50,764 – Salary

650 – One-time payment

5,334 – TRS (Paid by Board; 10.3753% of teacher salary and one-time payment)

7,462 – Medical Insurance

\$64,210 Total

Total Increase over Last School Year 2011-12 - \$1,080 or 1.71%

HCTA Final Offer

\$50,764 – Salary

500 – Base salary increase

1,282 – Step increase (2.5% of salary and base salary increase)

5,452 – TRS (Paid by Board; 10.3753% of teacher salary, base salary increase, and Step increase)

7,462 – Medical Insurance

\$65,460 Total

Total Increase over Last School Year 2011-12 - \$2,330 or 3.69%

Estimated Cost Summary of Major Elements of Final Offers (Based on 40 FTE Staff)

Estimated Cost Summary of Board's Final Offer –

Additional Salary (\$650/full-time teacher)	\$ 23,725
Additional Board Paid Employee TRS	2,462
Additional Board Paid Med. Ins.	<u>14,520</u>
TOTAL	\$ 40,707

Estimated Cost Summary of HCTA's Final Offer –

Additional Salary, Step (est. at 2.5%)	\$ 44,349
Additional Base Salary (\$500/teacher)	20,000
Additional Board Paid Employee TRS	6,676
Additional Board Paid Med. Ins.	<u>14,520</u>
TOTAL	\$ 85,545

A detailed cost summary of teacher salaries and benefits for the 2011-2012 school year, as well as projected salaries and benefits under each party's final offer, are attached.

Attachments

Teacher salary and benefits paid during the 2011-12 school year

Teacher salary and benefits under Board's final offer

Teacher salary and benefits under the HCTA's final offer

Updated Education Fund Projection Summary

Hiawatha CUSD 426
2011-2012 Acutal Teacher Salaries Benefits Paid

A	B	C	E	I	J	K	L	M	N	O	P	Q	R	S
Account #	Teachers		Grade	Letter	#	11-12	Stipend	TRS		TRS	THIS	MEDICARE	BENEFITS	FEDERAL
								1.103753		BOE 58%	BOE 66%	BOE 1.45%	BOE	BOE 28.05%
1														
2														
3														
4	Sodergren-Baar	Emma	Kindergarten	E	6	40,588.00	0.00	4,211.13	44,799.13	259.83	295.67	649.59	7,556.88	0.00
5	Bentley - Retired 2012	Beverly	2nd Grade	H	20	68,837.76	0.00	7,142.12	75,979.88	440.68	501.47	1,101.71	457.68	0.00
6	Failla	Genann	3rd Grade	A	13	43,709.00	0.00	4,534.94	48,243.94	279.81	318.41	699.54	7,267.68	0.00
7	Gineman	Lisa	2nd Grade	E	8	42,643.00	0.00	4,424.34	47,067.34	272.99	310.64	682.48	7,556.88	0.00
8	Walters	Laura	4th Grade	A	4	34,999.00	1,543.75	3,791.42	40,334.17	233.94	286.21	584.85	7,556.88	0.00
9	Jorzak	Stephanie	3rd Grade	A	2	33,313.00	812.50	3,540.62	37,666.12	218.46	248.60	546.16	7,556.88	0.00
10	Irck	Melissa	5th Grade	C	8	35,874.00	0.00	3,722.04	39,596.04	261.33	261.33	574.14	7,556.88	0.00
11	Leese - Retiring 2015	Linda	1st Grade	D	16	56,373.21	0.00	5,848.89	62,222.10	360.89	410.67	970.22	7,556.88	0.00
12	Mecklenburg	Stefanie	5th Grade	B	14	47,070.05	0.00	4,883.66	51,953.71	301.33	342.89	753.33	7,556.88	0.00
13	Rehn - Retiring 2015	Deb	1st Grade	E	17	56,450.30	0.00	5,856.89	62,307.19	361.38	411.23	903.45	7,556.88	0.00
14	Sparrow	Kim	4th Grade	E	17	55,459.72	0.00	5,754.11	61,213.83	355.04	404.01	887.60	45.00	0.00
15	Sullivan	Ann	Kindergarten	E	11	45,922.00	0.00	4,764.55	50,686.55	293.98	334.53	734.95	45.00	0.00
16	Damiani	Penry	K-8 Art	D	10	43,709.00	812.50	4,619.24	49,140.74	285.02	324.33	712.54	7,556.88	0.00
17														
18	Galbreath	Kimberly	K-12 Vocal	A	5	35,874.00	4,956.25	4,236.26	45,066.51	261.39	297.44	653.46	7,556.88	0.00
19	Golladay	Matt	5-12 Band	A	2	33,313.00	4,775.00	3,951.74	42,039.74	243.83	277.46	609.58	7,556.88	0.00
20														
21	Cox - Retiring 2015	David	1-5 P.E.	I	21	82,335.82	0.00	8,542.59	90,878.41	527.09	599.80	1,317.74	7,556.88	0.00
22	Cox - Retiring 2015	David	Driver Ed			8,109.00	0.00	841.33	8,950.33	51.91	59.07	129.78	0.00	0.00
23														
24	Wood	Connie	Title I	E	17	56,315.59	0.00	5,842.91	62,158.50	360.52	410.25	901.30	7,556.88	0.00
25														
26	Karolus - Part time/retired	Wanda	Gifted-Retiree			9,723.78	0.00	0.00	0.00	0.00	0.00	135.00	0.00	0.00
27														
28	Slack	Laurel	Pre-K	E	2	36,771.00	0.00	3,815.10	40,586.10	235.40	267.87	588.50	7,556.88	0.00
29														
30	Firkins	Maureen	6-8 Science	I	21	68,614.84	812.50	7,203.29	76,630.63	444.46	505.76	1,111.14	7,556.88	0.00
31	George - Retiring 2015	Mary	6-8 Math	E	17	59,395.11	0.00	6,162.42	65,557.53	380.23	432.68	950.58	7,556.88	0.00
32	Johnson	Todd	6-8 LA/S.S.	I	17	58,784.00	3,331.25	6,444.64	68,559.89	397.65	452.50	994.12	7,556.88	0.00
33	Mattison	Rebecca	6-8 LA/SS	G	14	51,956.00	975.00	5,491.75	58,422.75	338.85	385.59	847.13	7,556.88	0.00
34	Donnelly	Sean	6-8 LA/S.S.	E	6	40,588.00	8,856.25	5,129.99	54,574.24	316.53	360.19	791.33	7,556.88	0.00
35														
36	Carroll	Maria	HS S.S.	C	10	42,643.00	1,462.50	4,576.08	48,681.58	282.35	321.30	705.88	7,556.88	0.00
37	Hadick - Retired 2012	Jennifer	9-12 Art	D	16	65,856.08	0.00	6,832.77	72,688.85	421.60	479.75	1,053.99	7,556.88	0.00
38	Koch - Part time/retired	George	Industrial Arts	B	14	23,911.45	0.00	0.00	23,911.45	0.00	0.00	346.72	0.00	0.00
39	Mathiesen	Kenneth	HS Math	F	8	43,709.00	1,500.00	4,690.57	49,899.57	288.42	329.34	723.54	7,556.88	0.00
40	Mitchell	Dan	HS Science	H	20	61,760.00	0.00	6,407.79	68,167.79	395.37	449.91	988.43	7,556.88	0.00
41	Poynter	Jared	Ag. Sc.	I	8	47,070.00	13,737.33	6,308.94	67,116.27	389.27	442.97	973.19	7,556.88	0.00
42	Salley - Part time/retired	Brad	Spanish	E	14	24,726.50	0.00	0.00	24,726.50	0.00	0.00	358.53	0.00	0.00
43	Miller	Brian	HS Math	A	2	33,313.00	5,362.50	4,012.70	42,688.20	247.59	281.74	618.98	7,556.88	0.00
44	Bailey	Andrew	Tech	E	3	37,690.00	2,925.00	4,213.93	44,828.93	260.01	295.87	650.02	7,267.68	0.00
45	Whitebread	Tyler	6-12 P.E.	C	5	37,690.00	7,718.75	4,711.29	50,120.04	290.70	330.79	726.74	7,556.88	0.00
46	Worden - Retired 2012	Connie	HS L.A.	I	21	85,278.41	0.00	8,847.89	94,126.30	545.93	621.23	1,364.83	7,556.88	0.00
47														
48	Levey	Andrea	K-2 Sp. Ed.	I	15	55,951.00	0.00	5,805.08	61,756.08	358.19	407.59	895.46	7,556.88	0.00
49	Corn	Christine	HS Sp. Ed.	A	13	46,221.42	812.50	4,879.91	51,913.83	301.10	342.63	752.75	45.00	0.00
50	Monestero	Kyle	HS. Sp. Ed.	C	4	36,771.00	6,256.25	4,464.21	47,491.46	275.45	313.44	688.63	7,556.88	0.00
51														
52	Kirchmann	Jackie	HS Counselor	F	2	37,690.00	1,650.00	4,081.64	43,421.64	251.85	286.58	629.61	7,556.88	0.00
53	Hoerchler	Elizabeth	Elem Counselor	E	2	36,771.00	650.00	3,882.54	41,303.54	239.56	272.60	598.90	45.00	0.00
54														
55	Costello - Retired 2012	Jean	District Nurse	E	15	57,388.12	0.00	5,954.19	63,342.31	367.39	418.06	918.46	7,556.88	0.00
56	Holtapp - Retired 2012	Roxanne	Librarian	E	17	66,842.17	0.00	6,935.08	73,777.25	427.91	486.93	1,069.77	45.00	0.00
57														
58	Messenger	Angela	ES Technology	I	13	53,255.00	2,193.75	5,752.97	61,201.72	354.97	403.93	887.43	7,556.88	0.00
59	Thompson F	Connie	PE/Jr.	H	20	64,316.04	0.00	6,672.98	70,989.02	411.74	468.53	1,029.34	7,556.88	0.00

Hiawatha CUSD 426

[illegible]

	A	B	C	D	E	F	G	H	I	J	K	L
	FTE	Teachers		Grade	Letter	#	12-13	Stipend	TRS		Increase	BENEFITS
1									1.103753		\$650/FTT	BOE/HDL
2												
3												
4	1	Sodergren-Baar	Emna	Kindergarten	E	6	40,588.00	0.00	4,211.13	44,799.13	650.00	7,964.52
5	1	Irick - Replaced Bentley	Melissa	2nd Grade	E	1	35,874.00	0.00	3,722.04	39,596.04	650.00	7,964.52
6	1	Failla	Gerlann	3rd Grade	A	13	43,709.00	0.00	4,534.94	48,243.94	650.00	7,964.52
7	1	Grimman	Lisa	2nd Grade	E	8	42,643.00	0.00	4,424.34	47,067.34	650.00	7,964.52
8	1	Walters	Laura	4th Grade	A	4	34,999.00	0.00	3,631.25	38,630.25	650.00	7,964.52
9	1	Jorzak	Stephanie	3rd Grade	A	2	33,313.00	0.00	3,456.32	36,769.32	650.00	7,964.52
10	1	Kloster - Replaced Irick	Julie	5th Grade	C	8	41,602.70	0.00	4,316.40	45,919.10	650.00	502.20
11	1	Leese - Retiring 2015 - Increased 6%	Linda	1st Grade	D	16	59,755.60	0.00	6,199.82	65,955.42		7,964.52
12	1	Mecklenburg	Stefanie	5th Grade	B	14	47,070.05	0.00	4,883.66	51,953.71	650.00	7,964.52
13	1	Rehn - Retiring 2015 - Increased 6%	Deb	1st Grade	E	17	59,837.32	0.00	6,208.30	66,045.62		45.00
14	1	Sparrow	Kim	4th Grade	E	17	55,459.72	0.00	5,754.11	61,213.83	650.00	45.00
15	1	Sullivan	Ann	Kindergarten	E	11	45,922.00	0.00	4,764.55	50,686.55	650.00	45.00
16	1	Damiani	Penny	K-8 Art	D	10	43,799.00	0.00	4,534.94	48,243.94	650.00	7,964.52
17												
18	1	Toomey - Replaced Galbreath	Diane	K-12 Vocal	A	1	32,500.00	0.00	3,371.97	35,871.97	650.00	7,964.52
19	1	Golladay	Matt	5-12 Band	A	2	33,313.00	0.00	3,456.32	36,769.32	650.00	7,964.52
20												
21	1	Cox - Retiring 2015 - Increased 6%	David	1-5 P.E.	I	21	87,275.97	0.00	9,055.14	96,331.11		7,964.52
22	1	Cox - Retiring 2015 - Increased 6%	David	Driver Ed			8,595.54	0.00	891.81	9,487.35		0.00
23												
24	1	Wood	Connie	Title I	E	17	56,315.59	0.00	5,842.91	62,158.50	650.00	7,964.52
25												
26	0.50	Karolus - Part time/retired	Wanda	Gifted-Retiree			9,723.78	0.00	0.00	9,723.78	325.00	0.00
27												
28	1	Slack	Laurel	Pre-K	E	2	36,771.00	0.00	3,815.10	40,586.10	650.00	7,964.52
29												
30	1	Firkins	Maureen	6-8 Science	I	21	68,614.84	0.00	7,119.00	75,733.84	650.00	7,964.52
31	1	George - Retiring 2015 - Increased 6%	Mary	6-8 Math	E	17	62,958.82	0.00	6,532.17	69,490.99		7,964.52
32	1	Johnson	Todd	6-8 LA/S.S.	I	17	58,794.00	0.00	6,099.02	64,893.02	650.00	7,964.52
33	1	Mattison	Rebecca	6-8 LA/JSS	G	14	51,956.00	0.00	5,390.59	57,346.59	650.00	7,964.52
34	1	Donnelly	Sean	6-8 LA/S.S.	E	6	40,588.00	0.00	4,211.13	44,799.13	650.00	7,964.52
35												
36	1	Carroll	Maria	HS S.S.	C	10	42,643.00	0.00	4,424.34	47,067.34	650.00	7,964.52
37	1	Araujo - Replaced Hadick	Jenna	9-12 Art	A	3	34,145.00	0.00	3,542.65</			

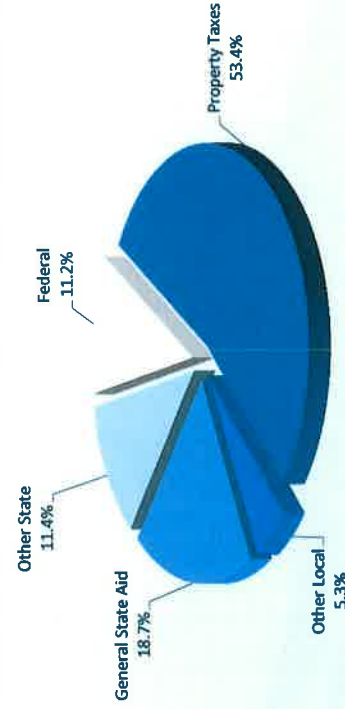
	A	B	C	E	I	J	K	L	M	N	O	P	Q	R	S
	FTE	Teachers		Grade	Letter	#	12-13	Stipend	TRS		TRS	THIS	MEDICARE	BENEFITS	
1	1								1.103753		BOE 58%	BOE 69%	BOE 1.45%	BOE/HDL	FEDERAL
2															
3	1	Sodergren-Baar	Emma	Kindergarten	E	7	42,243.00	0.00	4,382.84	46,625.84	270.43	321.72	676.07	7,964.52	0.00
4	1	Irick - Replaced Bentley	Melissa	2nd Grade	E	2	37,336.00	0.00	3,873.72	41,209.72	239.02	284.35	597.54	7,964.52	0.00
5	1	Failla	Geriann	3rd Grade	A	13	44,381.00	0.00	4,604.66	48,985.66	284.12	338.00	710.29	7,599.24	0.00
6	1	Gineman	Lisa	2nd Grade	E	9	44,381.00	0.00	4,604.66	48,985.66	284.12	338.00	710.29	7,964.52	0.00
7	1	Walters	Laura	4th Grade	A	5	36,426.00	0.00	3,779.31	40,205.31	233.19	277.42	582.98	7,964.52	0.00
8	1	Jorzak	Stephanie	3rd Grade	A	3	34,671.00	0.00	3,597.22	38,268.22	221.96	264.05	554.89	7,964.52	0.00
9	1	Kloster - Replaced Irick	Julie	5th Grade	C	9	42,243.00	0.00	4,382.84	46,625.84	270.43	321.72	676.07	502.20	0.00
10	1	Leese - Retiring 2015 - Increased 6%	Linda	1st Grade	D	16	59,755.60	0.00	6,199.82	65,955.42	382.54	455.09	956.35	7,964.52	0.00
11	1	Mecklenburg - FROZEN	Stefanie	5th Grade	B	14	47,070.05	0.00	4,883.66	51,953.71	301.33	358.48	753.33	7,964.52	0.00
12	1	Rehn - Retiring 2015 - Increased 6%	Deb	1st Grade	E	17	59,837.32	0.00	6,208.30	66,045.62	383.06	455.71	957.66	7,964.52	0.00
13	1	Sparrow - FROZEN	Kim	4th Grade	E	17	55,459.72	0.00	5,754.11	61,213.83	355.04	422.38	887.60	45.00	0.00
14	1	Sullivan	Ann	Kindergarten	E	12	47,794.00	0.00	4,958.77	52,752.77	305.97	363.99	764.92	45.00	0.00
15	1	Damiani	Penny	K-8 Art	D	11	45,491.00	0.00	4,719.83	50,210.83	291.22	346.45	728.06	7,964.52	0.00
16	1	Toorney - Replaced Galbreath	Diane	K-12 Vocal	A	1	33,000.00	0.00	3,423.85	36,423.85	211.26	251.32	528.15	7,964.52	0.00
17	1	Golladay	Matt	5-12 Band	A	3	34,671.00	0.00	3,597.22	38,268.22	221.96	264.05	554.89	7,964.52	0.00
18	1	Cox - Retiring 2015 - Increased 6%	David	1-5 P.E.	I	21	87,275.97	0.00	9,055.14	96,331.11	588.72	664.68	1,396.80	7,964.52	0.00
19		Cox - Retiring 2015 - Increased 6%	David	Driver Ed			8,595.54	0.00	891.81	9,487.35	55.03	65.46	137.57	0.00	0.00
20	1	Wood - FROZEN	Connie	Title I	E	17	56,315.59	0.00	5,842.91	62,158.50	380.52	428.89	901.30	7,964.52	0.00
21	0.50	Karolus - Part time/retired	Wanda	Gifted-Retiree			9,723.78	0.00	0.00	9,723.78	0.00	0.00	140.99	0.00	0.00
22	1	Slack	Laurel	Pre-K	F	3	39,227.00	0.00	4,069.92	43,296.92	251.12	298.75	627.81	7,964.52	0.00
23	1	Firkins - FROZEN	Maureen	6-8 Science	I	21	68,614.84	0.00	7,119.00	75,733.84	439.26	522.56	1,098.14	7,964.52	0.00
24	1	George - Retiring 2015 - Increased 6%	Mary	6-8 Math	E	17	62,958.82	0.00	6,532.17	69,490.99	403.05	479.49	1,007.62	7,964.52	0.00
25	1	Johnson	Todd	6-8 LA/S.S.	I	18	61,180.00	0.00	6,347.61	67,527.61	391.66	465.94	979.15	7,964.52	0.00
26	1	Mattison	Rebecca	6-8 L.A./SS	H	15	55,426.00	0.00	5,750.61	61,176.6					

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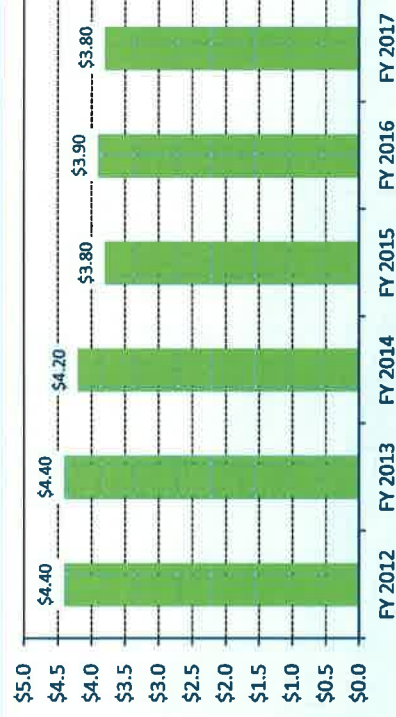
Educational Fund - Revenue Analysis

	BUDGET	REVENUE PROJECTIONS									
	FY 2012	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
LOCAL											
Property Taxes	\$2,337,913	\$2,499,860	6.93%	\$2,329,030	-6.83%	\$2,049,393	-12.01%	\$2,043,520	-0.29%	\$2,028,439	-0.74%
CPRPT	\$91,712	\$76,669	-16.40%	\$169	-99.78%	\$0	-100.00%	\$0		\$0	
Pupil Activities	\$22,725	\$22,705	-0.09%	\$22,705	0.00%	\$22,705	0.00%	\$22,705	0.00%	\$22,705	0.00%
Other Local Revenue	\$117,225	\$124,750	6.42%	\$125,343	0.48%	\$123,956	-1.11%	\$121,005	-2.38%	\$120,250	-0.62%
TOTAL LOCAL REVENUE	\$2,569,575	\$2,723,984	6.01%	\$2,477,247	-9.06%	\$2,196,054	-11.35%	\$2,187,230	-0.40%	\$2,171,394	-0.72%
STATE											
General State Aid	\$817,816	\$896,775	9.65%	\$948,976	5.82%	\$767,286	-19.15%	\$890,099	16.01%	\$780,600	-12.30%
Other State Revenue	\$497,770	\$311,724	-37.38%	\$311,724	0.00%	\$311,724	0.00%	\$311,724	0.00%	\$311,724	0.00%
TOTAL STATE REVENUE	\$1,315,586	\$1,208,499	-8.14%	\$1,260,700	4.32%	\$1,079,010	-14.41%	\$1,201,823	11.38%	\$1,092,324	-9.11%
TOTAL FEDERAL REVENUE	\$490,466	\$470,576	-4.06%	\$494,205	5.02%	\$494,205	0.00%	\$494,205	0.00%	\$494,205	0.00%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$4,375,627	\$4,403,059	0.63%	\$4,232,152	-3.88%	\$3,769,269	-10.94%	\$3,883,258	3.02%	\$3,757,923	-3.23%

REVENUE BY SOURCE DETAIL - FY 2012



REVENUE PROJECTION (MILLIONS)



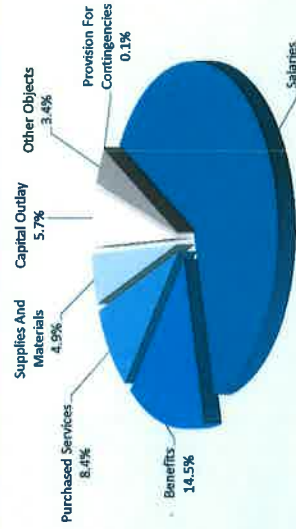


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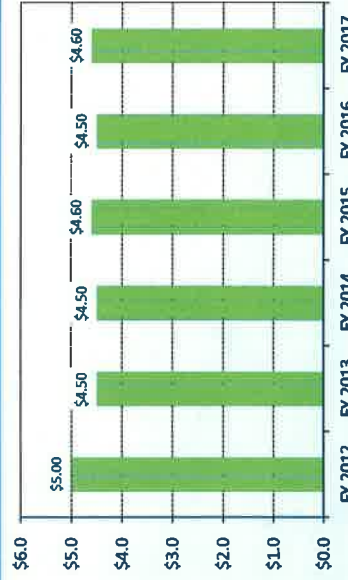
Educational Fund - Expenditure Analysis

	BUDGET	EXPENDITURE PROJECTIONS									
	FY 2012	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
Salaries	\$3,117,185	\$3,081,664	-1.14%	\$2,936,268	-4.72%	\$2,980,492	1.51%	\$2,842,284	-4.64%	\$2,870,819	1.00%
Benefits	\$719,443	\$587,388	-18.36%	\$726,839	23.74%	\$766,484	5.45%	\$787,663	2.76%	\$831,327	5.54%
TOTAL SALARIES & BENEFITS	\$3,836,628	\$3,669,052	-4.37%	\$3,663,107	-0.16%	\$3,746,975	2.29%	\$3,629,947	-3.12%	\$3,702,145	1.99%
Purchased Services	\$418,328	\$401,297	-4.07%	\$407,316	1.50%	\$413,426	1.50%	\$419,628	1.50%	\$425,922	1.50%
Supplies And Materials	\$241,790	\$253,995	5.05%	\$257,805	1.50%	\$261,672	1.50%	\$265,597	1.50%	\$269,581	1.50%
Capital Outlay	\$281,347	\$73,350	-73.93%	\$74,450	1.50%	\$75,567	1.50%	\$76,701	1.50%	\$77,851	1.50%
Other Objects	\$167,800	\$132,025	-21.32%	\$134,005	1.50%	\$136,015	1.50%	\$138,056	1.50%	\$140,127	1.50%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0	
Provision For Contingencies	\$5,000	\$0		\$0		\$0		\$0		\$0	
TOTAL ALL OTHER	\$1,114,265	\$860,667	-22.76%	\$873,577	1.50%	\$886,681	1.50%	\$899,981	1.50%	\$913,481	1.50%
TOTAL EXPENDITURES	\$4,950,893	\$4,529,719	-8.51%	\$4,536,684	0.15%	\$4,633,656	2.14%	\$4,529,928	-2.24%	\$4,615,626	1.89%

FY 2012 EXPENDITURES BY OBJECT



EXPENDITURE PROJECTION (MILLIONS)





Hiawatha CUSD 426

Educational Fund - Projection Summary

	BUDGET FY 2012	REVENUE / EXPENDITURE PROJECTIONS									
		FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$2,569,575	\$2,723,984	6.01%	\$2,477,247	-9.06%	\$2,196,054	-11.35%	\$2,187,230	-0.40%	\$2,171,394	-0.72%
State	\$1,315,586	\$1,208,499	-8.14%	\$1,260,700	4.32%	\$1,079,010	-14.41%	\$1,201,823	11.38%	\$1,092,324	-9.11%
Federal	\$490,466	\$470,576	-4.06%	\$494,205	5.02%	\$494,205	0.00%	\$494,205	0.00%	\$494,205	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$4,375,627	\$4,403,059	0.63%	\$4,232,152	-3.88%	\$3,769,269	-10.94%	\$3,883,258	3.02%	\$3,757,923	-3.23%
EXPENDITURES											
Salary and Benefit Costs	\$3,836,628	\$3,669,052	-4.37%	\$3,663,107	-0.16%	\$3,746,975	2.29%	\$3,629,947	-3.12%	\$3,702,145	1.99%
Other	\$1,114,265	\$860,667	-22.76%	\$873,577	1.50%	\$886,681	1.50%	\$899,981	1.50%	\$913,481	1.50%
TOTAL EXPENDITURES	\$4,950,893	\$4,529,719	-8.51%	\$4,536,684	0.15%	\$4,633,656	2.14%	\$4,529,928	-2.24%	\$4,615,626	1.89%
SURPLUS / DEFICIT											
	(\$575,266)	(\$126,660)		(\$304,532)		(\$864,387)		(\$646,670)		(\$857,703)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	\$0	\$0		\$0		\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES											
	(\$575,266)	(\$126,660)		(\$304,532)		(\$864,387)		(\$646,670)		(\$857,703)	
BEGINNING FUND BALANCE											
	\$2,038,433	\$1,463,167		\$1,336,507		\$1,031,975		\$167,588		(\$479,082)	
PROJECTED YEAR END BALANCE											
	\$1,463,167	\$1,336,507		\$1,031,975		\$167,588		(\$479,082)		(\$1,336,786)	
FUND BALANCE AS % OF REVENUES											
	33.44%	30.35%		24.38%		4.45%		-12.34%		-35.57%	
FUND BALANCE AS % OF MONTHS OF EXPEND.											
	3.55	3.54		2.73		0.43		(1.27)		(3.48)	



Projected Year-End Balances (Educational Fund.)

